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## EXHIBIT G



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T 914.385.0525 F 914.948.0051

> Jules L. Smith Blitman & King LLP The Powers Building, Suite 500 16 West Main Street Rochester New York 14614-1606

December 17, 2010

Dear Mr. Smith,

This letter serves to confirm that as of Nov 30, 2008 and currently more than 25% of Beacon Associates LLC I's assets under management were from ERISA funds. In addition, as of November 30, 2008 and currently more than 25% of Beacon Associates LLC II's assets were from ERISA funds.

Beacon Associates LLC 1

By: Beacon Associates Management Corp.

By: Joel Danziger, President